

HOUSE BILL No. 1236

DIGEST OF INTRODUCED BILL

Citations Affected: None (noncode).

Synopsis: Economic analysis of Indiana's tax system. Requires the legislative council to commission an economic analysis of Indiana's tax system.

Effective: Upon passage.

Welch, Pierce, Leonard

January 11, 2007, read first time and referred to Committee on Ways and Means.

C
o
p
y



First Regular Session 115th General Assembly (2007)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2006 Regular Session of the General Assembly.

HOUSE BILL No. 1236

A BILL FOR AN ACT concerning Indiana's tax system and to make an appropriation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. [EFFECTIVE UPON PASSAGE] (a) As used in this
2 SECTION, "council" means the Indiana legislative council.

3 (b) The council shall commission an economic analysis of
4 Indiana's tax system. The council may contract with any entity to
5 complete the analysis required under this SECTION.

6 (c) An entity entering into a contract with the council under this
7 SECTION must study the following topics:

8 (1) The stability of the Indiana tax system.

9 (2) Equity among taxpayers.

10 (3) Tax elasticity.

11 (4) Taxpayer compliance.

12 (5) The transparency of the Indiana tax system.

13 (6) The extent to which, if any, the Indiana tax system results
14 in market distortion.

15 (7) Any other topic relevant to an economic analysis of the
16 Indiana tax system.

17 (d) A contract entered into under this SECTION must require

C
o
p
y



1 the entity conducting the economic analysis of the Indiana tax
2 system to report its findings to the council in an electronic format
3 under IC 5-14-6 before January 1, 2008. The report must include
4 the entity's recommendations for improving the Indiana tax
5 system.

6 (e) There is appropriated to the council one hundred thousand
7 dollars (\$100,000) from the state general fund for the purpose of
8 implementing this SECTION for the period beginning January 1,
9 2007, and ending June 30, 2008.

10 (f) This SECTION expires July 1, 2008.

11 SECTION 2. An emergency is declared for this act.

C
o
p
y

